

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
[CENTRAL BOARD OF DIRECT TAXES]

NOTIFICATION

New Delhi, the 30th day of March, 2017

Income-tax

S.O.1006(E).— In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (**Fourth** Amendment) Rules, 2017.
(2) They shall come into force with effect from the 1st day of April, 2017.
2. In the Income-tax rules, 1962 (hereinafter referred to as the principal rules), in rule 12,—
 - (a) in sub-rule (1),-
 - (I) in the opening portion, for the figures “2016”, the figures “2017” shall be substituted;
 - (II) in clause (a), in the proviso,-
 - (i) in sub-clause (II), the word “or” coming at the end shall be omitted;
 - (ii) after sub-clause (III), the following sub-clauses shall be inserted, namely:-
“(IV) has total income, exceeding fifty lakh rupees;
(V) has income taxable under section 115BBDA; or
(VI) has income of the nature referred to in section 115BBE;”;
 - (III) clause (b) and clause (ba) shall be omitted;
 - (IV) for clause (c), the following clause shall be substituted, namely:-
“(c) in the case of a person being an individual [not being an individual to whom clause (a) applies] or a Hindu undivided family where the total income does not include income derived from a proprietary business or profession, be in Form No.ITR-2 and be verified in the manner indicated therein;”;
 - (V) in clause (ca),-

(i) in the opening portion, for the words, figures and letters “business income and such income is computed in accordance with special provisions referred to in section 44AD and section 44AE of the Act for computation of business income, be in Form SUGAM (ITR-4S)”, the words, figures and letters ‘income under the head “Profits or gains of business or profession” and such income is computed in accordance with special provisions referred to in section 44AD, section 44ADA and section 44AE of the Act for computation of such income, be in Form SUGAM (ITR-4)’ shall be substituted;

(ii) in the proviso,-

(A) in sub-clause (II), the word “or” coming at the end shall be omitted;

(B) after sub-clause (III), the following sub-clause shall be inserted, namely:-

“(IV) has income taxable under section 115BBDA; or

(V) has income of the nature referred to in section 115BBE;”;

(VI) in clause (d),-

(i) the words, brackets and letter “clause (b)” shall be omitted;

(ii) for the words, letters and number “Form No. ITR-4” the words, letters and number “Form No. ITR-3” shall be substituted;

(b) in sub-rule (2), for the words, letters, brackets and number “Form SUGAM (ITR-4S) or Form No. ITR-4” the words, letters, brackets and number “Form SUGAM (ITR-4)” shall be substituted;

(c) in sub-rule (3), in the Table,-

(A) for serial number 1 and entries relating thereto, the following serial number and entries thereto shall be substituted, namely:-

Sl.	Person	Condition	Manner of furnishing return of income
(i)	(ii)	(iii)	(iv)
“1	Individual or Hindu undivided family	(a) Accounts are required to be audited under section 44AB of the Act;	Electronically under digital signature;
		(b) Where total income assessable under the Act during the previous year of a person,- (i) being an individual of the age of 80 years or more at any time during the previous year; or (ii) whose income does	(A) Electronically under digital signature; or (B) Transmitting the data electronically in the return under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the

		not exceed five lakh rupees and no refund is claimed in the return of income, and who furnishes the return in Form No. SAHAJ ITR-1 or Form No. SUGAM (ITR-4)	verification of the return in Form ITR-V; or (D) Paper form;
		(c) In any other case	(A) Electronically under digital signature; or (B) Transmitting the data electronically in the return under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V;”;

(d) in sub-rule (5), for the figures “2015”, the figures “2016” shall be substituted.

3. In the principal rules, in Appendix II,-

(a) for “Form Sahaj (ITR-1)”, the following Form shall be substituted, namely:- “Sahaj (ITR-1)”;

(b) for “Form ITR-2”, the following Form shall be substituted, namely:- “ITR-2”;

(c) “Form ITR-2A” shall be omitted;

(d) for “Form ITR-3” the following Form shall be substituted, namely:- “ITR-3”;

(e) for “Form ITR-4S”, the following Form shall be substituted, namely:- “Sugam (ITR-4)”;

(f) “Form ITR-4” shall be omitted;

(g) for “Form ITR-5”, the following Form shall be substituted, namely:- “ITR-5”;

(h) for “Form ITR-6”, the following Form shall be substituted, namely:- “ITR-6”;

(i) for “Form ITR-7”, the following Form shall be substituted, namely:- “ITR-7”;

(j) for “Form ITR-V”, the following Form shall be substituted, namely:- “ITR-V”.

[Notification No. 21/2017/ F.No.370142/5/2017-TPL]

(Dr. T.S. Mapwal)
Under Secretary to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O.969(E), dated the 26th March, 1962 and last amended by the Income-tax (Third Amendment) Rules, 2017, vide notification number S.O. No. 283(E), dated 23rd March, 2017.